

MONTANA LEGISLATIVE HISTORY

Chapter 235 19 61

Bill H 348 S _____ Original bill & history ____C

H. Committee on Judiciary

Hearing Date(s) Feb 09 ☒C

_____C

_____C

_____C

Date Out _____C

S. Committee on Taxation

Hearing Date(s) Feb 21 ☒C

_____C

_____C

_____C

Did this bill originate in an interim committee? ____Yes ____No

Committee _____

Report _____

House Judiciary Feb 09, 1961

Mr. Louis Brown, an employee of the Anaconda an opponent to this bill. We already have an est fencing the Alice Pit. We maintain watchmen who keep people out where they may get injured. I che the Sheriff's Office in Butte. They have never re of anyone falling into the pits. Now, with refer constitutionality of the bill, I don't think it is

Questions were directed to the speakers.

House Bill No. 348, referred to the Judiciary Ways & Means Committee was considered. Mr. Haugh of the bill, explained this bill and offered an a This bill provides a definition of gross income in of corporation license tax. Motion was made by D Bill No. 348 As Amended Do Pass. Mr. Haughey exp further, saying that the State Board is not consi

House Judiciary, Feb 08, 1961

Ponda Company, spoke as
estimate of \$3290 for
who do their best to
I checked today with
er received any calls
reference to the
it is.

Judiciary Committee from the
Laughey, one of the authors
an amendment to the bill.
me in the computation
by Dykstra that House
explained this bill
consistent in its

application of gross income. In one case they
Federal rule and in another they will not. We
exemption for the amount of income tax paid by
Motion to Pass House Bill No. 348 As Amended w
Bush. Motion carried.

House Bill No. 434 was considered. Lucas
by Keller that House Bill No. 434 Do Not Pass.
was made by Jensen of Lake and seconded by Sti
Bill No. 434 be placed in a sub-committee. Mo
motion made by Lucas and seconded by Keller, t
434 Do Not Pass, voted on and carried.

Motion was made by Lucas and seconded by
meeting be adjourned. Meeting adjourned at 9:

2. In one case they will follow the
they will not. We used to have an
income tax paid by a corporation.
No. 348 As Amended was seconded by

3 considered. Lucas moved and seconded
No. 434 Do Not Pass. Substitute motion
and seconded by Stimatz that House
a sub-committee. Motion lost. Original
seconded by Keller, that House Bill No.
and carried.

cas and seconded by Keller that the
ting adjourned at 9:30 a.m.

were present. Thomas, Rostad, Nees and McKeon. Senator present.

Senate Transaction February 21, 1967

Senator McKeon made a motion that House Bill 224 be referred to the Judiciary Committee. Senator Brenner seconded the motion and the motion carried.

Senator McKeon made a motion that House Bill 224 be referred to the Judiciary Committee. Senator Brenner seconded the motion and the motion carried.

House Bill 348 was discussed. Representative from Yellowstone County appeared as a proponent.

Mr. James Felt, Attorney appeared as an proponent.

Senator Newman made a motion that House Bill 224 be referred to the Judiciary Committee. Senator McKeon seconded the motion and the motion carried.

Senator McGowan was not

Senate Taxation February 21, 1961

House Bill 89 Be Not Con-
curred the motion and the motion

House Bill 223 & House Bill
Committee. Senator Newman
motion carried.

Representative Jim Haughey, from
proponent to the bill.

as an proponent to HB 348.

at House Bill 348 Be Concurred
the motion and the motion carried.

before or after appeal from such assessment, or from any other order or judgment in the proceedings, the court or any judge thereof at chambers, upon application of the plaintiff, shall have power to make an order that upon payment into court for the defendant entitled thereto of the amount of *compensation claimed by the defendant in his answer or the amount* assessed, either by the commissioners or by the jury, as the case may be, the plaintiff be authorized, if already in possession of the property of such defendant sought to be appropriated, to continue in such possession; or, if not in possession, that the plaintiff be authorized to take possession of such property and use and possess the same during the pendency and until the final conclusion of the proceedings and litigation, and that all actions and proceedings against the plaintiff on account thereof be stayed until such time; provided, however, that where an appeal is taken by such defendant, the court or judge may, in its or his discretion, require the plaintiff, before continuing or taking such possession, in addition to paying into court the amount assessed, to give bond or undertaking, with sufficient sureties, to be approved by the judge and to be in such sum as the court or judge may direct, conditioned to pay the defendant any additional damages and costs over and above the amount assessed, which it may finally be determined that defendant is entitled to for the appropriation of the property, and all damages which defendant may sustain if for any cause such property shall not be finally taken for public uses.

Court may require
bond of plaintiff.

Just compensation.

Deposit by
plaintiff.

Defendant
entitled to
payment.

The amount assessed by the commissioners, or by the jury on appeal, as the case may be, shall be taken and considered, for the purposes of this section, until reassessed or changed in the further proceedings, as just compensation for the property appropriated; but the plaintiff, by payment into court of the amount *claimed in the answer or the amount* assessed, or by giving security as above provided, shall not be thereby prevented or precluded from appealing from such assessment, but may appeal in the same manner and with the same effect as if no money had been deposited or security given; and in all cases where the plaintiff deposits the amount of the assessment and continues in possession, or takes possession of the property, as herein provided, the defendant entitled thereto, if there be no dispute as to the owner-

ship of the property, may at any time demand and receive *upon order of the court, all or any part of the money* so deposited, and shall not by such demand or receipt be barred or precluded from his right of appeal from such assessment, but may, notwithstanding, take and prosecute his appeal from such assessment; provided, that if the amount of such assessment is finally reduced on appeal by either party, such defendant who has received *all or any part of the amount* deposited shall be liable to the plaintiff for any excess of the amount so received by him over the amount finally assessed, with legal interest on such excess from the time such defendant received the money deposited, and the same may be recovered by action; and, provided, further, that upon any appeal from assessment by the commissioners to a jury, the jury may find a less as well as an equal or greater amount than that assessed by the commissioners; and *provided, further, that the court shall not order the delivery to any defendant of more than seventy-five (75) per cent of the money deposited on his account except upon posting of bond by such defendant equal to the amount in excess of seventy-five (75) per cent, with sureties to be approved by the court; to repay to the plaintiff such amounts withdrawn as are in excess of his final award in the proceedings.*"

Limitation
on amount
of payment.

Section 9. All acts or parts of acts in conflict herewith are hereby repealed.

Repealing clause.

Approved March 14, 1961.

CHAPTER 235

An Act to Amend Section 84-1504, Revised Codes of Montana, 1947, to Provide a Definition of Gross Income in the Computation of Corporation License Tax; and Containing An Effective Date.

Be it enacted by the Legislative Assembly of the State of Montana:

Section 1. That section 84-1504, Revised Codes of Montana, 1947, be, and is hereby amended to read as follows:

Amending clause.

"84-1504. (2299) **Computation of license tax — return of net income to be filed.** (1) The license fee shall be computed upon the total net income of the corporation

Computation—
corporation
license tax.

Designation
of fiscal year.

Notice.

Income return
must be made.Gross income
defined.Net income
defined.

received within each preceding calendar year ending December 31; provided, that any corporation subject to this license fee may designate the last day of any month in the year as the day of the close of its fiscal year, and shall be entitled to have the license fee payable by it computed upon the basis of the net income ascertained as herein provided for the year ending on the day so designated in the year preceding the date of assessment, instead of upon the basis of the net income for the calendar year preceding the date of assessment, and it shall give notice to the state board of equalization of the day it has thus designated as the close of its fiscal year, at any time not less than thirty (30) days prior to the time its return would be filed if made upon the basis of the calendar year.

"(2) Every corporation, subject to the license fee herein imposed, shall for each year hereafter, for the year ending on the thirty-first day of December, or for its fiscal year selected under the provisions hereof, render a true and accurate return of its annual net income in the manner and form to be prescribed by the state board of equalization, and containing such facts, data and information as are appropriate and in the opinion of the state board of equalization necessary to determine the correctness of the net income returned and to carry out the provisions of this act. The return shall be sworn to by the president, vice-president or other principal officer, and by the treasurer, assistant treasurer, or chief accounting officer. If the corporation is reporting on a calendar year basis the return shall be filed with the state board of equalization on or before the thirty-first day of March in each year, and if reporting on a fiscal year basis the return shall be filed with said board on or before the last day of the third month following the close of its fiscal year. *The term gross income means the income from all sources within the State of Montana recognized in the determination of the corporation's federal income tax liability; but shall include interest exempt from federal income tax. The term 'net income' means the gross income of the corporation less the allowable deductions. However, the definitions of gross income and net income set forth in this section shall not be construed as allowing the deductions set forth in section 243 of the federal internal revenue code as now written, or as that section*

shall be labeled or amended. The term 'fiscal year' means an accounting period of twelve (12) months ending on the last day of any month other than December.

"(3) In cases wherein receivers, trustees in bankruptcy, or assignees are operating the property or business of a corporation subject to the license fee imposed by this act, such receiver, trustee, or assignee shall make the return in the same manner and form as such corporation is hereinbefore required to make return, and any license fee due on the basis of such returns made by the receiver, trustee, or assignee, shall be assessed and collected in the same manner as if assessed directly against the corporation of whose business or property they have custody and control, and shall be paid by such receiver, trustee, or assignee out of the property of the company in his hands, prior to the claims of creditors or stockholders."

Section 2. This act shall apply to all taxable years ending after December 31, 1960.

Section 3. This act shall be in force from and after its passage and approval.

Approved March 14, 1961.

Fiscal year
defined.Return and
payment where
corporation
operated by
receiver, etc.

Priority.

Taxable years.

Effective
immediately.

CHAPTER 236

An Act to Amend Section 53-434, Revised Codes of Montana, 1947, as Amended by Section 1, Chapter 106, Laws of 1957; Relating to Proof of Financial Responsibility Required Upon Certain Convictions; Deleting Requirement of Proof of Financial Responsibility Under Circumstances Other Than License Revocation; Repealing All Acts or Parts of Acts in Conflict Herewith.

Be it enacted by the Legislative Assembly of the State of Montana:

Section 1. That section 53-434, Revised Codes of Montana, 1947, as amended by section 1, chapter 106, laws of 1957, be, and the same is hereby amended to read as follows:

"53-434. **Proof required upon certain convictions.** (a) Whenever the supervisor or the board, under any of the laws of this state, revokes the license of any person upon

Amending clause.

Suspension of
motor vehicle
registration
on revocation
of license.